

Finance Special Paper I

Subject Name -: Analysis of Financial Statements

Course Code -: 505 – A

Objectives:

1. This course is designed to prepare students for interpretation and analysis of financial statements effectively.
2. To make the student well acquainted with current financial practices
3. This course is designed primarily for students who expect to be intensive users of financial statements as part of their professional responsibilities.

Unit Number	Particulars	No. of lectures
1	Financial Statements of Corporate Organizations 1.1 Meaning of Financial statements 1.2 Need of Financial statements 1.3 Importance of Financial statements. 1.4 Preparation of Financial Statements as per schedule VI of the Amended Companies Act 2013 1.5 Revised Schedules 1.6 How to read company's Balance Sheet	8
2	Introduction to analysis and Interpretation of financial statements 2.1 Analysis and Interpretation of financial statements – Meaning/ introduction 2.2 Types of financial analysis 2.3 Advantages of financial analysis 2.4 Limitations of financial analysis 2.5 Techniques of financial analysis i. Comparative financial statements ii. Trend Analysis iii. Common Size Financial Statements iv. Funds Flow Analysis v. Cash Flow Analysis vi. Ratio Analysis	8

<p>3</p>	<p>Ratio Analysis 3.1 Concept of Ratio 3.2 Meaning of Ratio Analysis 3.3 Interpretation of Ratios 3.4 Classification of Ratios i) Liquidity Ratios ii) Turnover Ratios iii) Solvency Ratios iv) Profitability Ratios V) Miscellaneous Group 3.5 Role of Ratio 3.6 Advantages of Ratio Analysis 3.7 Limitations of Ratio Analysis 3.8 Practical Problems</p>	<p>10</p>
<p>4</p>	<p>Cash Flow Analysis 4.1 Meaning of Cash Flow Statement 4.2 Objectives of Cash Flow Statement 4.3 Uses of Cash Flow Statement 4.4 Limitations of Cash Flow Statement 4.5 Preparation of Cash Flow Statement 4.6 Methods of Cash Flow Statement a) Direct Method – b) Indirect Method 4.7 Cash Flow Activities – Operating, Investing, Financing 4.8 Practical Problems on Indirect Method</p>	<p>11</p>
<p>5</p>	<p>Funds Flow Analysis 5.1 Concept of Fund 5.2 Meaning of Fund Flow Statement 5.3 Uses of Fund Flow Statement 5.4 Limitations of Fund Flow Statement 5.5 Preparation of Fund Flow Statement a) Funds From Operations b) Statement of Changes in Working Capital</p>	<p>11</p>

	c) Funds Flow Statement.	
	5.6 Practical Problems	
	Total	48

Allocation of Marks:

Theory - 50%

Practical problems - 50%

Reference Books:

1. *N.M. Vechlekar* *Financial Management*
2. *G. M. Dumbre* *Advanced Management Accounting, Success Publications, Pune*
3. *I.M Pandey* *Financial Management*
4. *Ravi. M. Kishore* *Financial Management*
5. *P.C Pardeshi* *Business Finance.*
6. *Khan and Jain* *Financial Management*
7. *N.D.Kapoor* *Financial Management*
8. *Prasanna Chandra* *Financial Management*
9. *Prof.Satish Inamdar* *Financial Statement and Analysis*

Marketing Special Paper I

Subject Name -: Sales Management

Course Code -: 505 – B

Objectives:

1. To provide the students with basic understanding of the processes and skills necessary to be successful in personal selling and insights about recent trends in sales management.

2. To provide an understanding of the tools and techniques necessary to effectively manage the sales function - organization - sales individual.

3. To provide students with advanced skills in the areas of interpersonal communications, Motivational techniques

Unit Number	Particulars	No. of lectures
1	Introduction to Sales Management: 1.1 Definition 1.2 Meaning 1.3 Objectives 1.4 Role of sales management in marketing 1.5 Recent trends in sales management 1.6 Ethical and legal issues involved in sales management	10
2	Sales Organization: 2.1 Need for sales organization 2.2 Types and structures of sales organization 2.3 Principles for building successful sales organization 2.4 Functions and responsibilities of sales manager	8
3	Managing the Sales Force: 3.1 Recruitment and Selection: Sales personnel selection process, criteria used for selection of sales personnel 3.2 Training: Importance, Areas of sales training- Company specific knowledge, product knowledge, Industry and market trend knowledge, Customers and technology, Relationship Selling, Customer education, Value added Selling. 3.3 Motivation: Motivation and productivity of sales force, Types of compensation plans, sales meetings, sales contests, fine tuning of compensation plan 3.4 Sales Reporting: Sales records, Sales reports, Sample of Sales Report Format, Key Performance Indicators of sales	10
4	Sales planning and control: 4.1 Sales planning: Sales forecasting – concept and methods- qualitative and quantitative 4.2. Market and Sales potential- concept and methods 4.3 Sales quotas- concept, purpose and types	10

	4.4 Sales control: process of sales control- Goal setting, Performance Measurement, diagnosis and corrective actions	
5	Personal Selling and Relationship Management: 5.1 Personal Selling: concept, process, Tools for personal selling 5.2 Effective selling techniques 5.3 Concepts of Sales leads, sales calls, types of sales calls, sales presentation 5.4 Characteristics of a successful salesman 5.5 Use of technology in personal selling 5.6 Relationship Management: concept 5.7 Role of relationship management in personal Selling 5.8 Characteristics of relationship	10
	Total	48

Reference Books:

1. *Sales and Distribution Management by Havaladar & Cavale, TMGH*
2. *Sales Management by Still, Cundiff & Govani, Pearson Education*
3. *Sales and Distribution Management, SL Gupta, Excel books*
4. *Marketing Management, B. R. Sangale, Success Publications, Pune*
5. *Retailing Management by Michael Levy & Barton Weitz, TMGH, 5th Edition*
6. *Building a Winning Sales Team – Gini Graham & Scott*
7. *Sales Management Handbook – Forsyth P. Trick*
8. *Professional Sales Management – Anderson, Hair and Bush*
9. *Sales Management - Richard R Still Edward W. Cundiff*
10. *International Marketing – Robert Reed*
11. *Strategies for selling-Gerald A. Michaelson*

Human Resource Management Special Paper I

Subject Name -: Human Resource Management Principles and Functions

Course Code -: 505 – C

Objective:

To introduce the concept, principles and practices of H.R.M. to the students

Unit Number	Particulars	No. of lectures
1	Human Resource Management and HR planning 1.1. Introduction to Human Resource Management 1.2. Nature of Human Resource Management 1.3. Scope & Functions of HRM 1.4. Objectives of HRM 1.5. Role of H.R. manager 1.6. Strategic HRM: Meaning, Objectives & Challenges 1.7. HR Planning: Meaning, Definition 1.8. Need for HR Planning 1.9. Process HR Planning 1.10. Job Analysis, Job Design & Job Evaluation	12
2	HR Recruitment and Selection 2.1. Recruitment: Meaning & Definition 2.2. Recruitment Source: Internal vs. External 2.3. E-recruiting Methods, Benefits and Limitations 2.4. Factors Affecting Recruitment 2.5. Selection: Meaning & Process 2.6. E-selection, Advantages and Disadvantages. 2.7. Promotion: Policy and Types 2.8. Transfer: Policy and Procedure for Transfer 2.9. Demotion: Meaning, Causes of Demotion 2.10. Labor Turnover: Meaning. Measurement of Labor Turnover, Causes and Control measures	10
3	Training, development and evaluation 3.1. Training: Meaning, Objectives & Need 3.2. Training Process & Evaluation 3.3. Methods of Training: On the Job & Off the Job 3.4. Management Development: Meaning & Methods of MDP 3.5. Management Development Process and Evaluation 3.6. Performance Appraisal: Meaning, Definition & Need 3.7. Techniques of PA: Traditional & Modern Techniques 3.8. Possible Errors or Problems in Appraisal 3.9. E-performance Management: Meaning, Advantages & Disadvantages 3.10. Performance Management System: Meaning & Importance	12

4	Personnel records reports and audit 4.1. Meaning & Significance of Records and Reports 4.2. Essentials of a good Record and good Report 4.3. Personnel Audit: Objective, Scope & Importance 4.4. Methods of Analysis 4.5. Audit Report: Meaning & Importance	6
5	New trends in HRM and exit policy 5.1. Exit Policy: Meaning & Procedure 5.2. Challenges in implementing Exit Policy 5.3. Voluntary Retirement Schemes: Meaning, Merits & Demerits 5.4. Effects of Excess Manpower 5.5. HR in International Context: Global competency and Global Dimensions 5.6. Developing Cross Cultural Sensitivity 5.7. Human Resource Accounting 5.8. Human Resource Audit 5.9. Bench marking 5.10. Human Resource Research	8
	Total	48

Reference Books:

1. *Personnel Management: - Bhatia S. K. and Singh Nirmal*
2. *Business Administration – G. M. Dumbre, Success Publications, Pune*
3. *Personnel Management: - Kumar Arun and Sharma Rachana*
4. *Human Resource Management- Ashwathappa*
5. *International Human Resource Management by Peter J Dowling, Device E Welch, 4th Edition.*
6. *International Human Resource Management by K Aswathappa and Sadhna Dash, TMGH*

Finance Special Paper II

Subject Name - : Long Term Finance

Course Code - : 506 – A

Objectives:

1. To make the study of long-term financing
2. To make the student well-acquainted regarding current financial structure

Unit Number	Particulars	No. of lectures
1	Sources of Finance: 1.1 Owned and Borrowed funds 1.2 Equity Shares, Preference Shares 1.3 Debentures, Term Loan, Lease Financing, Hire Purchasing	10
2	Capital Structure: 2.1 Meaning, factors affecting Capital Structure – Internal factors, External factors and General factors 2.2 Cost of Capital, Trading on Equity, Capital Gearing and Leverages	14
3	Capital Budgeting: 3.1 Meaning 3.2 Techniques of Capital Budgeting 3.3 Mutually Exclusive Proposals	8
4	Specialized Private Financial Institutions- objectives and functions of 4.1 IFCI 4.2 IDBI 4.3 ICICI 4.4 SFCs 4.5 UTI	10
5	Dividend Decisions: 5.1 Dividend policy, determinants of dividend policy 5.2 Types of dividend policy 5.3 Forms of dividend	6
	Total	48

Topic for practical problems:

1. Leverages
2. Cost of Capital and Capital Structure

Reference Books:

1. *I.M.Pandey – Financial Management – Vikas Publishing House*
2. *Ravi M.Kishore – Financial Management*

3. *G. M. Dumbre – Modern Banking, Success Publications, Pune.*
4. *P.C.Pardeshi – Business Finance*
5. *Khan and Jain – Financial Management – Tata McGraw Hill*
6. *Prasanna Chandra – Financial Management – Tata McGraw hill*
7. *Appannaiah, Reddy, Satyaprakash – Financial Management – Himalaya Publishing Pvt. Ltd*
8. *Satish Inamdar – Financial Statement and Analysis*

Marketing Special Paper II

Subject Name -: Retail Management

Course Code -: 506 – B

Objectives:

1. To provide insights into all functional areas of retailing.
2. To give a perspective of the Indian retail scenario.
3. To identify the paradigm shifts in retailing business with increasing scope of technology and e-business.

Unit Number	Particulars	No. of lectures
1	<p>Retailing:</p> <p>1.1 Overview of retailing: Definition, Scope , Role and Functions of retailers, Advantages of Retailing, Organized and Unorganized Retailing, Indian Retail Scenario Vs. Global Retail Scenario , Drivers of retail change in India, Emerging Trends in Retailing in India , Role of Retail in Nation's Economy.</p> <p>1.2.Classification of Retailers:</p> <p>a. Traditional Retail Formats : (Store Based Retail Formats) Independent stores, chain stores, Franchisee, Discount Stores, Cooperatives, Specialty stores, supermarkets, departmental stores, hypermarkets, convenience stores, chain stores, off price retailers etc.</p> <p>b. Modern Retail Formats: (Non Store Based Retail Formats) Direct Selling, Direct Marketing, Catalog Marketing, Tele Marketing, Automatic Vending Machines, Airport Retailing, Kiosks, Electronic Shopping</p>	12
2	<p>Retail Location and site selection, store layout & design and visual merchandising, category management:</p> <p>2.1 Retail Location and Site Selection: Concept of location and site, factors to be considered in retail locations, important retail locations- central business district-destination locations-stand alone locations-convenience locations, process of retail location and site selection- selection of a city, deciding about trade location in the city, analysis of alternative sites</p> <p>2.2 Store Design and Store Layout: The concept of store design, element of store design(interior and exterior), Store layout- Types of layout , factors affecting store</p>	11

	<p>layout, store facade</p> <p>2.3 Visual Merchandising: Concept, Need and importance, tools used for visual merchandising and store atmospherics</p>	
3	<p>Retail Merchandising, Merchandise Planning and Category Management:</p> <p>3.1 Retail Merchandising: Concept and principles of merchandising,</p> <p>3.2 Merchandise Planning: Concept of merchandise planning, types of merchandise, process of merchandise planning, introduction of Private label brands</p> <p>3.3 Category Management: Definition and process</p>	08
4	<p>Promotion mix in retailing and Retail Strategies</p> <p>4.1 Promotion Mix in Retailing: Concept, need and objectives of promotion mix, elements of promotion mix, tool of promotion mix in store advertisements, outdoor advertisement, online advertising,</p> <p>4.2 Retail Strategies: Differentiation strategy, growth strategy, expansion strategy, pricing strategy</p>	09
5	<p>Current trends in retailing:</p> <p>5.1 Role of IT in retailing: Electronic Data Interchange(EDI), Database Management, Data Warehousing, Data Mining, Radio Frequency Identification(RFID), E-tailing, Bar Coding</p> <p>5.2 Rural Marketing -Retail: Concept of rural marketing, Emerging models in rural markets Opportunities and Challenges in rural retail marketing.</p> <p>5.3 Mall Management: Nature and concept of a mall, growth of malls globally and in India, Indian Malls Vs. Western countries Malls.</p>	08
	Total	48

Reference Books:

1. *Retailing Management : Michael Levy and Barton Weitz, TMGH, 5th Edition*
2. *Retail Management: Swapna Pradhan, TTMGH*
3. *Retail Management : Gibson Vedamani, Jaico Books*
4. *Fundamentals of Retailing: K V S Madaan, McGraw Hill*
5. *Retail Marketing Management: David Gilbert, Pearson Publication*
6. *Retail Management : Arif Sheikh, Himalaya Publishing*

Supplementary Reading Material

1. *It happened in India by Kishor Biyani, Rupa and Company*
2. *Business Today , November 1999, Mall Management , pp. 7-22*

Websites

1. www.indiaretailing.com
2. www.imageretail.com

Human Resource Management Special Paper II

Subject Name -: Human Resource Practices

Course Code -: 506 – C

Objectives:

To familiarize the students with it & practices

Unit Number	Particulars	No. of lectures
1	A Introduction to Strategic HRM 1.1 What is Strategy & Strategic Management? 1.2 Functional Level strategies 1.3.Challenges of Strategic HRM B Job Analysis – Job Description & Job Specification 1.4 Work Scheduling 1.5 Job stress	
2	A Executive Compensation 2.1 Introduction 2.2 Methods/ Techniques 2.3 Importance B. Working Conditions & Welfare 2.4 Importance Working Condition 2.5 Employee welfare- Importance, Types. 2.6 Industrial Accidents- causes and prevention, Accidents reports & records.	
3	Organizational Development 3.1 Concept & objectives 3.2 OD programme 3.3 OD Process and OD Culture 3.4 Ethics- organizational	
4	A. Employee Grievance & Discipline 4.1 Meaning & Need for Discipline 4.2 Objectives 4.3 Causes of Indiscipline & its Actions 4.4 Essentials of a good Disciplinary System B. Grievance causes & its Procedure	
5	E- Human Resource 5.1 E- Job Design 5.2 E- Human Resource Planning 5.3 E- Recruitment & E- Selection 5.4 E-Compensation 5.5 E- HR Records & E- HR Information 5.6 E-HR Audit	
	Total	48

Reference Books:

1. *Human Resource Management- V S P Rao (Excel Books)*
2. *Personnel & Human Resource Management- P. Subba Rao (Himalaya Publishing House)*
3. *Human Resource Management- Ashwathappa (McGraw-Hill)*
4. *Human Resource Management – S. S. Shete (Success Publications, Pune)*
5. *Fundamentals of Human Resource Management- Gary Dessler (Pearson Education; First edition (2010))*
6. *E-Human Resources Management: Managing knowledge people – Teresa Torres, Mario Arias, Oliva*
7. *Strategic Human Resource Management – A general Managerial Approach- Charlis R. Greer; second edition*